

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Tippecanoe Valley School Corp (4445)**

Tippecanoe Valley School Corp (4445)

	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$10,860,646	54.3%	\$11,231,563	53.6%	\$13,197,467	56.0%	\$11,240,409	52.8%
Student Instructional Support	\$1,675,152	8.4%	\$1,839,286	8.8%	\$1,888,235	8.0%	\$1,832,336	8.6%
Overhead and Operational Nonoperational	\$4,188,161	20.9%	\$4,496,941	21.5%	\$5,103,851	21.6%	\$5,208,847	24.5%
Nonoperational	\$3,285,372	16.4%	\$3,396,942	16.2%	\$3,387,413	14.4%	\$2,997,168	14.1%
Grand Total	\$20,009,331		\$20,964,732		\$23,576,966		\$21,278,760	

Student Instructional Expenditures (Academic Achievement plus Support)

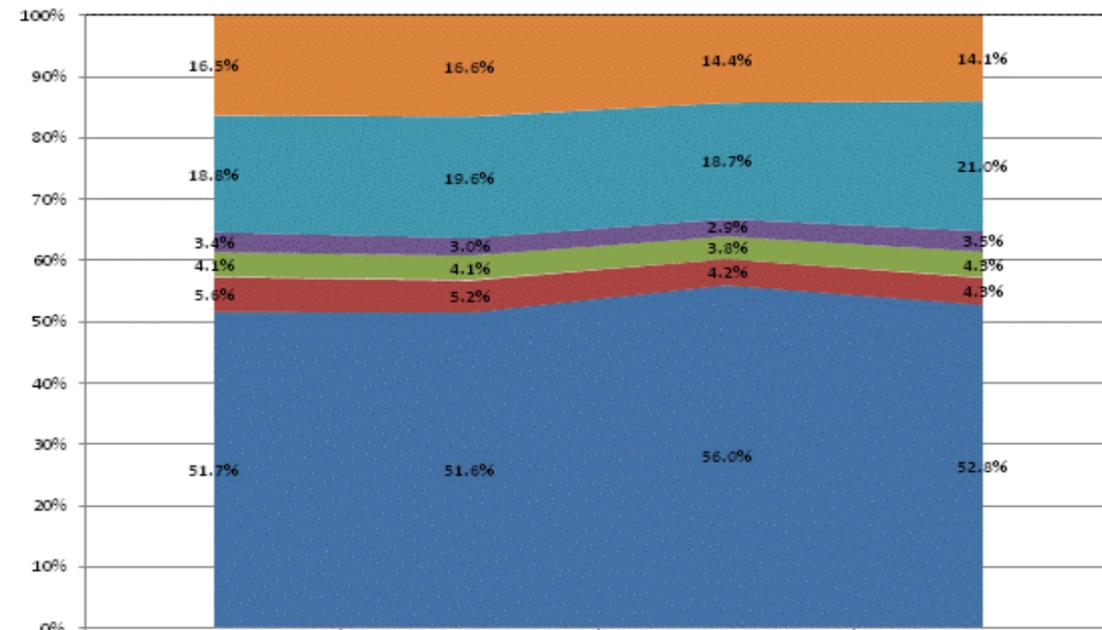
FY 2006
62.6%

FY 2009
62.3%

FY 2013
64.0%

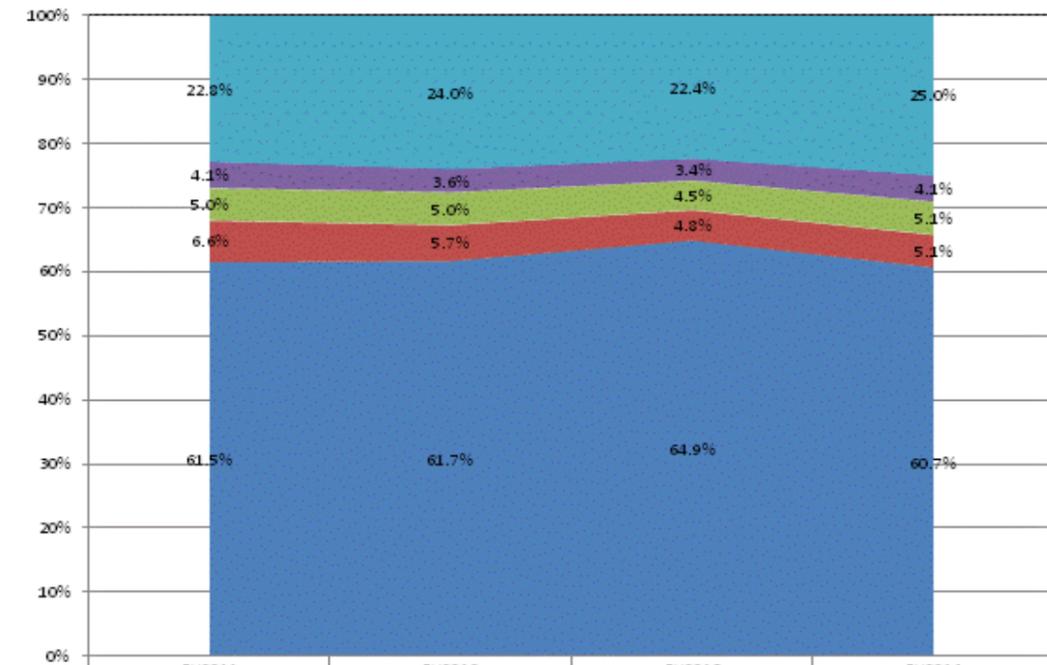
FY 2014
61.4%

All Expenditures



Non-Operational	16.5%	16.6%	14.4%	14.1%
Other Overhead and Operational	18.8%	19.6%	18.7%	21.0%
Corporation Administration	3.4%	3.0%	2.9%	3.5%
School Administration	4.1%	4.1%	3.8%	4.3%
Other Student Instructional Support	5.6%	5.2%	4.2%	4.3%
Student Academic Achievement	51.7%	51.6%	56.0%	52.8%

Operational Expenditures Only



Other Overhead and Operational	22.8%	24.0%	22.4%	25.0%
Corporation Administration	4.1%	3.6%	3.4%	4.1%
School Administration	5.0%	5.0%	4.5%	5.1%
Other Student Instructional Support	6.6%	5.7%	4.8%	5.1%
Student Academic Achievement	61.5%	61.7%	64.9%	60.7%

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Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$54,875	\$404,845	\$460,320	\$449,651	> 500%	11%	-2%
11100 Regular Programs; Elementary	\$2,540,307	\$3,397,378	\$3,547,273	\$3,675,840	45%	8%	4%
11200 Regular Programs; Middle/Junior High	\$1,266,070	\$1,928,597	\$1,681,582	\$1,780,701	41%	-8%	6%
11300 Regular Programs; High School	\$1,620,915	\$2,261,658	\$2,427,848	\$2,440,214	51%	8%	1%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$11,175	\$13,209	\$13,306	N/A	19%	1%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$35,100	\$61,234	\$0	\$0	-100%	-100%	N/A
11410 Vocational Education; Agriculture A	\$74,154	\$99,277	\$81,977	\$84,264	14%	-15%	3%
11430 Vocational Education; Distributive Education	\$16,521	\$33,264	\$42,398	\$18,027	9%	-46%	-57%
11440 Vocational Education; Health Occupations	\$3,000	\$0	\$0	\$0	-100%	N/A	N/A
11460 Vocational Education; Occupational Home Economics	\$63,705	\$103,718	\$46,883	\$48,346	-24%	-53%	3%
11470 Vocational Education; Business Education	\$17,305	\$61,697	\$70,214	\$44,536	157%	-28%	-37%
11480 Vocational Education; Industrial Education A	\$57,465	\$67,902	\$82,627	\$82,953	44%	22%	0%
11520 Vocational Education; Area School Participation	\$6,010	\$0	\$19,108	\$19,628	227%	N/A	3%
11590 Other Vocational Education Programs	\$676	\$2,055	\$754	\$1,808	167%	-12%	140%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$33,450	\$22,971	\$11,922	\$11,055	-67%	-52%	-7%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$33,503	\$51,962	\$49,859	N/A	49%	-4%
12110 Gifted And Talented; Gifted and Talented	\$16,865	\$24,039	\$18,967	\$42,233	150%	76%	123%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$24,868	\$0	\$0	N/A	-100%	N/A
12330 Physical Impairment; Visual Impairment	\$14,883	\$11,459	\$7,279	\$8,119	-45%	-29%	12%
12340 Physical Impairment; Hearing Impairment	\$100,212	\$196,106	\$195,753	\$190,688	90%	-3%	-3%
12350 Physical Impairment; Homebound	\$0	\$4,220	\$0	\$2,779	N/A	-34%	N/A
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$107,854	\$32,294	\$71,545	\$72,705	-33%	125%	2%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$303	\$0	\$0	\$0	-100%	N/A	N/A
12510 Culturally Different; Communication Disorders	\$15,000	\$38,648	\$27,084	\$10,607	-29%	-73%	-61%
12610 Learning Disability	\$546,026	\$782,057	\$753,330	\$700,607	28%	-10%	-7%
12810 Special Education Preschool	\$36,214	\$84,761	\$46,407	\$38,368	6%	-55%	-17%
12900 Other Special Programs	\$100,262	\$45,835	\$20,306	\$11,940	-88%	-74%	-41%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$6,707	\$8,178	\$150	\$97	-99%	-99%	-35%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$780	\$0	\$0	N/A	-100%	N/A
14100 Summer School Programs; Elementary	\$15,866	\$45,903	\$50,174	\$57,781	264%	26%	15%
14200 Summer School Programs; Middle/Junior High School	\$0	\$8,501	\$13,740	-\$608	N/A	-107%	-104%
14300 Summer School Programs; High School	\$49,098	\$57,333	\$59,047	\$27,698	-44%	-52%	-53%
16100 Remediation Testing	\$40,919	\$9,550	\$11,700	\$11,700	-71%	23%	0%
16200 Preventive Remediation	\$114,113	\$189,145	\$69,644	\$65,593	-43%	-65%	-6%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$0	\$11,527	\$0	\$0	N/A	-100%	N/A
22110 Improvement of Instruction; Service Area Direction	\$4,383	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$77,077	\$171,194	\$99,503	\$102,955	34%	-40%	3%
22130 Improvement of Instruction; Instructional Staff Training	\$2,546	\$12,521	\$0	\$0	-100%	-100%	N/A
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$73,660	\$33,836	\$0	\$0	-100%	-100%	N/A
22210 Library/Media Services; Service Area Direction	\$85,248	\$138,011	\$117,782	\$143,304	68%	4%	22%
22220 Library/Media Services; School Library	\$71,567	\$87,817	\$81,416	\$76,623	7%	-13%	-6%
22230 Library/Media Services; Audiovisual	\$3,189	\$5,250	\$390	\$6,461	103%	23%	> 500%
22250 Library/Media Services; Computer Assisted Instruction Services	\$47,831	\$7,411	\$23,172	\$21,676	-55%	192%	-6%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$124,266	\$0	\$0	N/A	-100%	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$15,000	\$0	\$0	N/A	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$413,190	\$376,784	\$597,609	\$614,533	49%	63%	3%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$21,587	\$0	\$0	N/A	-100%	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$3,933	\$0	\$0	N/A	-100%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$207,257	\$13,254	\$0	\$0	-100%	-100%	N/A
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,821	\$0	\$0	\$0	-100%	N/A	N/A

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25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$156,220	\$219,391	\$314,363	N/A	101%	43%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$1,500	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$474,788	\$0	\$0	\$0	N/A	N/A	N/A
60400 Nonprogramed Charges; FICA Transfers; Coops	\$0	\$0	\$2,175,000	\$0	N/A	N/A	-100%
Student Academic Achievement Total	\$8,418,932	\$11,231,563	\$13,197,467	\$11,240,409	34%	0%	-15%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$5,000	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$323,927	\$441,065	\$435,908	\$467,513	44%	6%	7%
21320 Health Services; Medical Services	\$2,282	\$135,881	\$151,216	\$155,978	> 500%	15%	3%
21340 Health Services; Nurse Services	\$93,230	\$0	\$0	\$0	-100%	N/A	N/A
21390 Health Services; Other Health Services	\$17,990	\$981	\$0	\$0	-100%	-100%	N/A
21410 Psychological Services; Service Area Direction	\$0	\$60,960	\$53,567	\$0	N/A	-100%	-100%
21420 Psychological Testing	\$59,180	\$0	\$0	\$0	-100%	N/A	N/A
21430 Psychological Counseling	\$0	\$0	\$1,853	\$0	N/A	N/A	-100%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$39,634	\$31,290	\$33,332	N/A	-16%	7%
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$26,710	\$6,604	\$6,653	N/A	-75%	1%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$17,117	\$17,385	\$27,060	N/A	58%	56%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$38,955	\$30,260	\$15,800	N/A	-59%	-48%
21810 Special Education Administration; Service Area Direction	\$99,766	\$229,315	\$272,244	\$214,201	115%	-7%	-21%
21910 Other Support Services, Students; Service Area Direction	\$16,335	\$5,500	\$0	\$0	-100%	-100%	N/A
24100 Office of The Principal	\$440,285	\$588,270	\$579,401	\$590,279	34%	0%	2%
24900 Other Support Services, School Administration	\$192,063	\$254,898	\$308,509	\$321,520	67%	26%	4%
Student Instructional Support Total	\$1,250,056	\$1,839,286	\$1,888,235	\$1,832,336	47%	0%	-3%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$28,433	\$57,896	\$65,490	\$66,793	135%	15%	2%
23120 Board of Education; Service Area Assistants	\$750	\$900	\$1,010	\$825	10%	-8%	-18%
23150 Board of Education; Legal Services	\$3,745	\$31,155	\$11,278	\$8,213	119%	-74%	-27%
23160 Board of Education; Promotion Expenses	\$1,676	\$3,167	\$1,863	\$3,446	106%	9%	85%
23210 Executive Administration; Office of The Superintendent	\$262,976	\$430,677	\$428,244	\$481,253	83%	12%	12%
23220 Executive Administration; Community Relations	\$16,270	\$15,585	\$13,501	\$14,632	-10%	-6%	8%
23290 Executive Administration; Other Executive Administration Services	\$22,452	\$0	\$0	\$0	-100%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$8,144	\$1,921	\$0	\$0	-100%	-100%	N/A
25196 Other Fiscal Services; Cash Change	\$2,110	\$2,835	\$0	\$0	-100%	-100%	N/A
25199 Other Fiscal Services; Other	\$0	\$650	\$1,375	\$200	N/A	-69%	-85%
25750 Personnel Services; Health Services	\$2,750	\$2,750	\$0	\$5,225	90%	90%	N/A
25790 Personnel Services; Other Professional Services	\$0	\$213,099	\$160,773	\$155,111	N/A	-27%	-4%
25920 Ditch Assessments	\$433	\$621	\$400	\$400	-8%	-36%	0%
25990 Other Support Services, Central	\$879	\$0	\$0	\$0	-100%	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$121,431	\$173,224	\$253,014	\$266,720	120%	54%	5%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,226,953	\$1,401,186	\$1,474,402	\$1,266,128	3%	-10%	-14%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$540	\$0	\$0	N/A	-100%	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$85,423	\$125,811	\$108,582	\$212,575	149%	69%	96%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,495	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$8,196	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$0	\$13,337	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$143,676	\$141,322	\$178,905	\$321,188	124%	127%	80%
27010 Student Transportation; Service Area Direction	\$24,362	\$40,941	\$272,351	\$254,943	> 500%	> 500%	-6%
27100 Student Transportation; Vehicle Operation	\$381,596	\$649,395	\$482,455	\$502,863	32%	-23%	4%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$259,299	\$314,179	\$417,249	\$331,833	28%	6%	-20%

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27400 Student Transportation; Purchase of School Buses	\$155,671	\$0	\$151,156	\$244,451	57%	N/A	62%
27500 Student Transportation; Insurance on Buses	\$36,042	\$30,183	\$43,529	\$48,785	35%	62%	12%
27600 Student Transportation; Insurance on Pupils	\$3,885	\$0	\$0	\$0	-100%	N/A	N/A
31100 Food Services Operations; Service Area Direction	\$3,184	\$88,774	\$1,038,275	\$1,009,928	> 500%	> 500%	-3%
31200 Food Services Operations; Food Preparation and Dispensing	\$317,354	\$377,260	\$0	\$0	-100%	-100%	N/A
31400 Food Services Operations; Food Purchases	\$363,294	\$392,870	\$0	\$0	-100%	-100%	N/A
31900 Other Food Services	\$98,397	\$0	\$0	\$0	-100%	N/A	N/A
Overhead and Operational Total	\$3,580,876	\$4,496,941	\$5,103,851	\$5,208,847	45%	16%	2%
Nonoperational							
33200 Community Recreation	\$14,580	\$16,018	\$1,362	\$428	-97%	-97%	-69%
33990 Other Community Services; Other	\$3,560	\$0	\$0	\$0	-100%	N/A	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$286,212	\$384,286	\$316,613	\$125,600	-56%	-67%	-60%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$3,738	\$3,258	\$21,973	\$4,503	20%	38%	-80%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$6,768	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$44,440	\$56,363	\$111,518	\$54,692	23%	-3%	-51%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$581	\$0	\$37,567	N/A	> 500%	N/A
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$30,736	\$0	\$0	N/A	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,819,461	\$2,811,500	\$2,811,500	\$2,610,000	-7%	-7%	-7%
53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$39,848	\$82,177	N/A	N/A	106%
54200 Common School Fund; Principal	\$101,600	\$94,200	\$84,600	\$82,200	-19%	-13%	-3%
Nonoperational Total	\$3,280,359	\$3,396,942	\$3,387,413	\$2,997,168	-9%	-12%	-12%
Prorated By Fund							
26491 2007 Account Code - PERF	\$113,034	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$712,996	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$70,153	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$2,457,274	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$2,633	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$123,018	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$3,479,107	\$0	\$0	\$0	N/A	N/A	N/A